

# HOUSE . . . . . No. 2412

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By Mr. Linsky of Natick, petition of David Paul Linsky relative to the taxation of commercial uses in common areas of condominium complexes. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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### AN ACT CLARIFYING MUNICIPALITIES' RIGHT TO ASSESS REAL ESTATE TAXES ON COMMERCIAL USES IN COMMON AREAS OF CONDOMINIUM COMPLEXES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 14 of Chapter 183A of the General Laws, as appearing  
2 in the 2000 Official Edition, is hereby amended by striking out the  
3 section in its entirety and replacing it with the following:  
4 Section 14. Each unit and its interest in the common areas and  
5 facilities shall be considered an individual parcel of real estate for  
6 the assessment and collection of real estate taxes. Except as pro-  
7 vided in section 127B of chapter 111, betterment assessments or  
8 portions thereof, annual sewer use charges, water rates and  
9 charges and all other assessments, or portions thereof, rates and  
10 charges of every nature due to a city, town or district with respect  
11 to the condominium or any part thereof, other than real estate  
12 taxes, may be charged or assessed to the organization or unit  
13 owners; provided, however, that any lien of the city, town or dis-  
14 trict provided by law therefore shall attach to the units in propor-  
15 tion to the percentages, set forth in the master deed on record, of  
16 the undivided interests of the respective units in the common  
17 areas and facilities.